

# Tarrant County, Texas

Federal Single Audit Report for the  
Year Ended September 30, 2021

# TARRANT COUNTY, TEXAS

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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Honorable County Judge and Commissioners' Court  
Tarrant County, Texas

### **Independent Auditors' Report**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tarrant County, Texas (the County), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 30, 2022. Our report includes a reference to other auditors who audited the financial statements of the Tarrant County Hospital District (TCHD) and the My Health My Resources of Tarrant County (MHMRTC), which represent all of the aggregate discretely presented component units, as described in our report on Tarrant County's financial statements. This report does not include the result of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those other auditors.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Deloitte & Touche LLP**

March 30, 2022



**Deloitte & Touche LLP**

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## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable County Judge and Commissioners Court  
Tarrant County, Texas

### **Report on Compliance for Each Major Federal Program**

We have audited Tarrant County's (the "County") compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Tarrant County Hospital District and My Health My Resources of Tarrant County, which received federal awards not included in the County's Schedule of Expenditures of Federal Awards for the year ended September 30, 2021. Our audit, described below, did not include the operations of the Tarrant County Hospital District or My Health My Resources of Tarrant County because the entities engaged other auditors to perform audits in accordance with Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance"), as applicable. This report does not include the results of the other auditors' testing of internal control over compliance or over compliance that are reported on separately by those auditors.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of the Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

### **Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 30, 2022, which contained an unmodified opinion on those financial statements. Our report includes reference to other auditors who audited the financial statements of the Tarrant County Hospital District and My Health My Resources of Tarrant County, which represent all of the aggregate discretely presented component units, as described in our report on the County's basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that

collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare basic financial statements or to basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to basic financial statements as a whole.

*Deloitte & Touche LLP*

June 28, 2022

**TARRANT COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<b>Child Nutrition Cluster</b>				
National School Lunch Program	10.555	75L3024	\$ 224,969	\$ -
Total Assistance Listing Number 10.555			<u>224,969</u>	<u>-</u>
Total Child Nutrition Cluster			<u>224,969</u>	<u>-</u>
Special Supplemental Nutrition Program for Women, Infants and Children Pass-Through from Texas Health and Human Services Commission	10.557	2017-049841-001-05	49,001	
Pass-Through from Texas Health and Human Services Commission	10.557	HHS000806700001	6,843,153	
COVID-19 - Pass-Through from Texas Health and Human Services Commission	10.557	HHS000806700001	<u>185,000</u>	
Total Assistance Listing Number 10.557			<u>7,077,154</u>	<u>-</u>
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Pass-Through from Texas Health and Human Services Commission	10.561	HHS000806700001	<u>1,705</u>	
Total Assistance Listing Number 10.561			<u>1,705</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>7,303,828</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
COVID-19 - HCV CARES Funds	14.HCC	N/A	<u>849,054</u>	
Total Assistance Listing Number 14.HCC			<u>849,054</u>	<u>-</u>
COVID-19 MCARE Act - Mainstream Voucher Funding	14.MSC	N/A	<u>93,436</u>	
Total Assistance Listing Number 14.MSC			<u>93,436</u>	<u>-</u>
<b>CDBG - Entitlement Grant Cluster</b>				
Community Development Block Grants/Entitlement Grants - 43rd Year	14.218	B17-UC-48-0001	167,754	
Community Development Block Grants/Entitlement Grants - 44thYear	14.218	B18-UC-48-0001	101,177	
Community Development Block Grants/Entitlement Grants - 45thYear	14.218	B19-UC-48-0001	836,183	
COVID-19 - Community Development Block Grants/Entitlement Grants - 45thYear	14.218	B19-UC-48-0001	15,388	
Community Development Block Grants/Entitlement Grants - 46thYear	14.218	B20-UC-48-0001	2,845,405	40,418
COVID-19 - Community Development Block Grants/Entitlement Grants - 46thYear	14.218	B20-UC-48-0001	49,219	
Community Development Block Grants/Entitlement Grants - 47thYear	14.218	B21-UC-48-0001	142,582	
COVID-19 - Community Development Block Grants/Entitlement Grants - 46thYear COVID	14.218	B20-UC-48-0001-CV	<u>358,796</u>	<u>28,727</u>
Total Assistance Listing Number 14.218			<u>4,516,504</u>	<u>69,145</u>
Total CDBG - Entitlement Cluster			<u>4,516,504</u>	<u>69,145</u>
COVID-19 - Community Development Block Grants/State's Program	14.228	70200001044	<u>124,431</u>	
Total Assistance Listing Number 14.228			<u>124,431</u>	<u>-</u>
Emergency Solutions Grant Program - 45th Year	14.231	E-19-UC-48-0001	4,245	
Emergency Solutions Grant Program - 46th Year	14.231	E-20-UC-48-0001	225,175	111,474
Emergency Solutions Grant Program - 47th Year	14.231	E-21-UC-48-0001	12,956	6,759
COVID-19 - Emergency Solutions Grant Program - 46th Year - COVID	14.231	E-20-UW-48-0001-CV	<u>1,054,101</u>	<u>945,390</u>
Total Assistance Listing Number 14.231			<u>1,296,477</u>	<u>1,063,623</u>
Continuum of Care Program	14.267	TX0114L6T011811	(40)	
Continuum of Care Program	14.267	TX0093L6T011811	(108)	
Continuum of Care Program	14.267	TX0115L6T011811	4,341	3,974
Continuum of Care Program	14.267	TX0116L6T011811	(464)	
Continuum of Care Program	14.267	TX0287L6T011807	36,291	32,376
Continuum of Care Program	14.267	TX0259L6T011807	15,539	14,761

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**TARRANT COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

<b>Federal Grantor/ Pass-Through Grantor Program Title</b>	<b>Assistance Listing Number</b>	<b>Grant/Contract Number</b>	<b>Federal Expenditures</b>	<b>Federal Amounts Passed- Through to Subrecipients</b>
Continuum of Care Program	14.267	TX0381L6T011804	\$ 46,521	\$ 45,075
Continuum of Care Program	14.267	TX0418L6T011802	24,890	22,202
Continuum of Care Program	14.267	TX0447L6T011802	51,712	51,302
Continuum of Care Program	14.267	TX0114L6T011912	121,188	116,868
Continuum of Care Program	14.267	TX0093L6T011912	111,493	106,632
Continuum of Care Program	14.267	TX0115L6T011912	86,380	82,373
Continuum of Care Program	14.267	TX0116L6T011912	164,100	157,492
Continuum of Care Program	14.267	TX0113L6T011912	598,069	392,941
Continuum of Care Program	14.267	TX0287L6T011908	333,052	318,590
Continuum of Care Program	14.267	TX0259L6T011908	102,808	99,040
Continuum of Care Program	14.267	TX0321L6T011806	8,249	7,851
Continuum of Care Program	14.267	TX0418L6T011903	591,009	564,774
Continuum of Care Program	14.267	TX0447L6T011903	520,979	499,977
Continuum of Care Program	14.267	TX0114L6T012013	19,349	18,276
Continuum of Care Program	14.267	TX0113L6T012013	86,194	78,497
Continuum of Care Program	14.267	TX0116L6T012013	14,002	13,200
Continuum of Care Program	14.267	TX0093L6T012013	438,822	293,371
Continuum of Care Program	14.267	TX0321L6T011907	100,778	95,736
<b>Total Assistance Listing Number 14.267</b>			<b>3,475,154</b>	<b>3,015,308</b>
Shelter Plus Care	14.238	TX0320L6T011702	69,663	-
<b>Total Assistance Listing Number 14.238</b>			<b>69,663</b>	<b>-</b>
Home Investment Partnerships Program - 26th Year	14.239	M17-DC-48-0200	140,071	91,411
Home Investment Partnerships Program - 27th Year	14.239	M18-DC-48-0200	276,016	163,499
Home Investment Partnerships Program - 28th Year	14.239	M19-DC-48-0200	196,917	-
Home Investment Partnerships Program - 29th Year	14.239	M20-DC-48-0200	176,472	-
Home Investment Partnerships Program - 30th Year	14.239	M21-DC-48-0200	64,122	-
COVID-19 - Home Investment Partnerships Program - ARP	14.239	M21-DP-48-0200	7	-
<b>Total Assistance Listing Number 14.239</b>			<b>853,605</b>	<b>254,910</b>
Housing Opportunities for Persons with AIDS	14.241	TX-H170027	219,564	213,979
COVID-19 - Housing Opportunities for Persons with AIDS - COVID	14.241	TX-H2001W075	746	474
Housing Opportunities for Persons with AIDS	14.241	TX-H20-0024-00	204,020	204,020
COVID-19 - Housing Opportunities for Persons with AIDS	14.241	TX-H2001W075	7,101	7,101
Pass-Through from Texas Department of State Health Services	14.241	537-16-0511-00001-06	219,618	219,618
Pass-Through from Texas Department of State Health Services	14.241	537-16-0511-00001-08	10,233	10,233
<b>Total Assistance Listing Number 14.241</b>			<b>661,282</b>	<b>655,425</b>
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers - Administrative Reserve (Post-FY2004)	14.871	TX431AFHV03	2,095	-
COVID-19 - Section 8 Housing Choice Vouchers - Emergency Housing Voucher Program	14.871	TX431EH0001	120,683	-
Section 8 Housing Choice Vouchers - Fostering Youth Independence	14.871	TX431VO0264	11,337	-
Section 8 Housing Choice Vouchers - Administration (CY19)	14.871	TX21V431000082	1,410,444	-
Section 8 Housing Choice Vouchers - Portability	14.871	TX21V431000082	799,365	-
Section 8 Housing Choice Vouchers(CY19)	14.871	TX21V431000082	25,741,406	-
Section 8 Housing Choice Vouchers (VASH)(CY17)	14.871	TX431VO0219	8,753	-
<b>Total Assistance Listing Number 14.871</b>			<b>28,094,083</b>	<b>-</b>
Section 8 Housing - Mainstream	14.879	TX431DV0001	1,098,279	-
<b>Total Assistance Listing Number 14.879</b>			<b>1,098,279</b>	<b>-</b>
<b>Total Housing Voucher Cluster</b>			<b>29,192,362</b>	<b>-</b>
Family Self-Sufficiency Program (CY19)	14.896	TX431FSH608A016	219,183	-
<b>Total Assistance Listing Number 14.896</b>			<b>219,183</b>	<b>-</b>
<b>Total U.S. Department of Housing and Urban Development</b>			<b>41,351,150</b>	<b>5,058,411</b>

(Continued)

**TARRANT COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
<b>U.S. DEPARTMENT OF THE INTERIOR</b>				
Historic Preservation Fund Grants-In-Aid Pass-Through from Texas Historical Commission	15.904	TX-19-005	\$ 6,320	\$ -
Total Assistance Listing Number 15.904			<u>6,320</u>	<u>-</u>
Total U.S. Department of The Interior			<u>6,320</u>	<u>-</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
COVID-19 - Coronavirus Emergency Supplemental Funding Program COVID-19 - Pass-Through from Texas Office of the Governor, CJD	16.034 16.034	2020-VD-BX-1483 4145001	44,802 4,166,506	<u>                    </u>
Total Assistance Listing Number 16.034			<u>4,211,308</u>	<u>-</u>
Services for Trafficking Victims	16.320	2020-VT-BX-K028	59,584	<u>                    </u>
Total Assistance Listing Number 16.320			<u>59,584</u>	<u>-</u>
Missing Children's Assistance Pass-Through from City of Dallas Police Department Pass-Through from City of Dallas Police Department	16.543 16.543	2019-MC-FX-K056 2019-MC-FX-K056	12,986 10,617	<u>                    </u>
Total Assistance Listing Number 16.543			<u>23,603</u>	<u>-</u>
Crime Victim Assistance Pass-Through from Texas Office of the Governor, CJD Pass-Through from Texas Office of the Governor, CJD Pass-Through from Texas Office of the Governor, CJD	16.575 16.575 16.575	1373919 2461707 3344803	27,436 72,599 251,356	<u>                    </u>
Total Assistance Listing Number 16.575			<u>351,391</u>	<u>-</u>
Violence Against Women Formula Grants Pass-Through from Texas Office of the Governor, CJD Pass-Through from Texas Office of the Governor, CJD	16.588 16.588	3101805 3101806	30,882 3,681	<u>                    </u>
Total Assistance Listing Number 16.588			<u>34,563</u>	<u>-</u>
Edward Byrne Memorial Justice Assistance Grant Program Pass-Through from the City of Fort Worth, Texas Pass-Through from the City of Fort Worth, Texas	16.738 16.738	2018-DJ-BX-0876 2019-DJ-BX-0250	107,634 15,286	107,634 <u>15,286</u>
Total Assistance Listing Number 16.738			<u>122,920</u>	<u>122,920</u>
DNA Backlog Reduction Program DNA Backlog Reduction Program DNA Backlog Reduction Program	16.741 16.741 16.741	2018-DN-BX-0040 2019-DN-BX-0065 2020-DN-BX-0085	117,371 167,634 46,855	<u>                    </u>
Total Assistance Listing Number 16.741			<u>331,860</u>	<u>-</u>
Stop School Violence	16.839	2018-YS-BX-0154	94,857	<u>74,857</u>
Total Assistance Listing Number 16.839			<u>94,857</u>	<u>74,857</u>
Equitable Sharing Program (Asset Forfeiture Funds)- District Attorney Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff	16.922 16.922	N/A N/A	5,270 3,851	<u>                    </u>
Total Assistance Listing Number 16.922			<u>9,121</u>	<u>-</u>
Total U.S. Department of Justice			<u>5,239,207</u>	<u>197,777</u>

(Continued)

**TARRANT COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<b>Highway Planning &amp; Construction Cluster</b>				
Highway Planning & Construction - Courtesy Patrol Program	20.205	02-OXXF5001	\$ 1,679,898	\$ -
Pass-Through from Texas Department of Transportation	20.205	02-OXXF5001	<u>125,437</u>	<u>-</u>
Pass-Through from Texas Department of Transportation			<u>1,805,335</u>	<u>-</u>
Total Assistance Listing Number 20.205			<u>1,805,335</u>	<u>-</u>
Total Highway Planning & Construction Cluster			<u>1,805,335</u>	<u>-</u>
Total U.S. Department of Transportation			<u>1,805,335</u>	<u>-</u>
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
Equitable Sharing Program (Asset Forfeiture Funds)- District Attorney	21.016	N/A	5,334	<u>-</u>
Equitable Sharing Program (Asset Forfeiture Funds)- Sheriff	21.016	N/A	<u>283,186</u>	<u>-</u>
Total Assistance Listing Number 21.016			<u>288,520</u>	<u>-</u>
COVID-19 - Coronavirus Relief Fund	21.019	N/A	<u>118,115,380</u>	<u>36,115,564</u>
Total Assistance Listing Number 21.019			<u>118,115,380</u>	<u>36,115,564</u>
COVID-19 - Emergency Rental Assistance Program	21.023	ERA-210160184	5,446,902	<u>-</u>
COVID-19 - Emergency Rental Assistance Program	21.023	ERA2-0362	<u>5,065</u>	<u>-</u>
Total Assistance Listing Number 21.023			<u>5,451,967</u>	<u>-</u>
COVID-19 - American Rescue Plan	21.027	N/A	<u>194,284</u>	<u>-</u>
Total Assistance Listing Number 21.027			<u>194,284</u>	<u>-</u>
Total U.S. Department of The Treasury			<u>124,050,151</u>	<u>36,115,564</u>
<b>U.S. DEPARTMENT OF ELECTIONS ASSISTANCE COMMISSION</b>				
COVID-19 - 2018 HAVA Election Security Grants	90.404	TX20101CARES-220	445,321	<u>-</u>
2018 HAVA Election Security Grants	90.404	TX18101001-01-220	<u>2,749</u>	<u>-</u>
Total Assistance Listing Number 90.404			<u>448,070</u>	<u>-</u>
Total U.S. Department of Elections			<u>448,070</u>	<u>-</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Medical Reserve Corps Small Grant Program	93.008	MRC-11-0155	245	<u>-</u>
Pass-Through from NACCHO	93.008	MRC-14-0155C	<u>191</u>	<u>-</u>
Pass-Through from NACCHO			<u>436</u>	<u>-</u>
Total Assistance Listing Number 93.008			<u>436</u>	<u>-</u>
Public Health Emergency Preparedness	93.069	537-18-0113-00001-04	155,213	<u>-</u>
Pass-Through from Texas Department of State Health Services	93.069	537-18-0113-00001-05	54,633	<u>-</u>
Pass-Through from Texas Department of State Health Services	93.069	537-18-0139-00001-04	914,762	<u>-</u>
Pass-Through from Texas Department of State Health Services	93.069	537-18-0139-00001-05	279,762	<u>-</u>
Pass-Through from Texas Department of State Health Services	93.069	537-18-0145-00001-04	273,362	<u>-</u>
Pass-Through from Texas Department of State Health Services	93.069	537-18-0145-00001-05	<u>58,850</u>	<u>-</u>
Total Assistance Listing Number 93.069			<u>1,736,582</u>	<u>-</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	HHS000686100024-1	<u>400,451</u>	<u>-</u>
Pass-Through from Texas Department of State Health Services			<u>400,451</u>	<u>-</u>
Total Assistance Listing Number 93.116			<u>400,451</u>	<u>-</u>

(Continued)

**TARRANT COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	5 H12HA24819-08-03	\$ 450,406	\$ 264,788
Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	5 H12HA24819-09-01	67,216	26,441
COVID-19 - Coordinated Services & Access to Research for Women, Infants, Children and Youth	93.153	1 H1XHA37034-01-00	<u>21,259</u>	<u>21,174</u>
Total Assistance Listing Number 93.153			<u>538,881</u>	<u>312,403</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	5H79TI080297-04	<u>349,866</u>	<u>349,866</u>
Total Assistance Listing Number 93.243			<u>349,866</u>	<u>349,866</u>
Immunization Cooperative Agreements				
Pass-Through from Texas Department of State Health Services	93.268	HHS000108600001-01	423	
Pass-Through from Texas Department of State Health Services	93.268	HHS000108600001-02	322,951	
COVID-19 - Pass-Through from Texas Department of State Health Services	93.268	HHS000108600001-03	48,039	
COVID-19 - Pass-Through from Texas Department of State Health Services	93.268	HHS001019500030	<u>607,592</u>	
Total Assistance Listing Number 93.268			<u>979,005</u>	-
Centers for Disease Control & Prevention - Investigations & Technical Assistance	93.283	ISDS-0909-01	<u>780</u>	
Total Assistance Listing Number 93.283			<u>780</u>	-
Epidemiology and Laboratory Capacity for Infectious Diseases				
Pass-Through from Texas Department of State Health Services	93.323	HHS000696200001	40,140	
Pass-Through from Texas Department of State Health Services	93.323	HHS000696200001	142,910	
Pass-Through from Texas Department of State Health Services	93.323	HHS000696200001	29,214	
COVID-19 - Pass-Through from Texas Department of State Health Services	93.323	HHS000812700030-02	<u>1,294,652</u>	
Total Assistance Listing Number 93.323			<u>1,506,916</u>	-
Public Health Emergency Response				
COVID-19 - Pass-Through from Texas Department of State Health Services	93.354	HHS000765000001	39,772	
COVID-19 - Pass-Through from Texas Department of State Health Services	93.354	HHS00771300001-1	<u>940,606</u>	
Total Assistance Listing Number 93.354			<u>980,378</u>	-
COVID-19 - Activities to Support STLT Health Department Response to Public Health or Healthcare Crises	93.391	1 NH75OT000054-01-00	<u>394,187</u>	
Total Assistance Listing Number 93.391			<u>394,187</u>	-
COVID-19 - Provider Relief Fund	93.498	N/A	<u>27,107</u>	
Total Assistance Listing Number 93.498			<u>27,107</u>	-
Promoting Safe and Stable Families				
Pass-Through from Texas Department of Family and Protective Services	93.556	24427016	<u>114,701</u>	
Total Assistance Listing Number 93.556			<u>114,701</u>	-
<b>477 Cluster</b>				
Temporary Assistance for Needy Families				
Pass-Through from Texas Department of Family and Protective Services	93.558	529-16-0003-00007-04	813,845	
Pass-Through from Texas Department of Family and Protective Services	93.558	HHS00079190002	<u>73,681</u>	
Total Assistance Listing Number 93.558			<u>887,526</u>	-
Total 477 Cluster			<u>887,526</u>	-
Refugee and Entrant Assistance-State Administered Programs				
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2020-TARTX-04	5,094	
Pass-Through from U.S. Committee for Refugees and Immigrants	93.566	2021-TARTX-05	<u>550,024</u>	
Total Assistance Listing Number 93.566			<u>555,118</u>	-

(Continued)

**TARRANT COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
Grants to States for Access and Visitation Programs Pass-Through from Texas Office of the Attorney General	93.597	21-C0005	\$ 62,202	\$ -
Total Assistance Listing Number 93.597			<u>62,202</u>	<u>-</u>
Foster Care Title IV-E Pass-Through from Texas Department of Family and Protective Services (CPS)	93.658	23941254	68,491	
Pass-Through from Texas Department of Family and Protective Services (DA)	93.658	23941256	249,517	
Pass-Through from Texas Juvenile Justice Division	93.658	TJPC-E-2018-220	194,694	
Total Assistance Listing Number 93.658			<u>512,702</u>	<u>-</u>
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	1 UT8HA33961-01-00	543,155	
Ending the HIV Epidemic: A Plan for America - Ryan White HIV/AIDS Program Parts A and B	93.686	5 UT8HA33961-02-03	310,639	
Total Assistance Listing Number 93.686			<u>853,794</u>	<u>-</u>
<b>Medicaid Cluster</b> Medical Assistance Program (Medicaid Administrative Claims) Pass-Through from Texas Health and Human Services Commission	93.778	HHS000537900074-01	522,108	
Total Assistance Listing Number 93.778			<u>522,108</u>	<u>-</u>
Total Medicaid Cluster			<u>522,108</u>	<u>-</u>
Lung Diseases Research COVID-19 - Pass-Through from University of North Texas Health Science Center	93.838	RF50068-2021-0042	38,484	
Total Assistance Listing Number 93.838			<u>38,484</u>	<u>-</u>
HIV Emergency Relief Project Grants	93.914	2-H89HA00047-25-01	2,584,411	2,043,123
HIV Emergency Relief Project Grants	93.914	2-H89HA00047-26-02	2,829,505	2,141,573
COVID-19 - HIV Emergency Relief Project Grants	93.914	1 H9AHA36948-01-00	191,581	191,581
Total Assistance Listing Number 93.914			<u>5,605,497</u>	<u>4,376,277</u>
HIV Care Formula Grants (Ryan White Part B) Pass-Through from Texas Department of State Health Services	93.917	537-17-0161-0001-04	662,172	653,261
Pass-Through from Texas Department of State Health Services	93.917	537-17-0161-0001-05	424,015	420,006
Total Assistance Listing Number 93.917			<u>1,086,187</u>	<u>1,073,267</u>
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	5-H76HA00123-29-01	324,512	275,598
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	5 H76HA00123-30-00	641,659	569,613
COVID-19 - Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease	93.918	1 H7CHA37162-01-00	81,825	74,904
Total Assistance Listing Number 93.918			<u>1,047,996</u>	<u>920,115</u>
HIV Prevention Activities- Health Department Based Pass-Through from Texas Department of State Health Services	93.940	HHS000284500001-02	109,384	
Pass-Through from Texas Department of State Health Services	93.940	HHS000077800038	168,792	
Pass-Through from Texas Department of State Health Services	93.940	HHS000077800038-02	317,623	
Pass-Through from Texas Department of State Health Services	93.940	HHS000077800038-03	40,261	
Pass-Through from Texas Department of State Health Services	93.940	HHS000897700004-01	235,869	
Pass-Through from Texas Department of State Health Services	93.940	HHS000897700004-01	56,035	
Pass-Through from Texas Department of State Health Services	93.940	HHS000288900007	179,060	
Pass-Through from Texas Department of State Health Services	93.940	HHS000288900007-03	324,287	
Pass-Through from Texas Department of State Health Services	93.940	HHS000288900007-04	101,993	
Total Assistance Listing Number 93.940			<u>1,533,304</u>	<u>-</u>
HIV/AIDS Surveillance Pass-Through from Texas Department of State Health Services	93.944	HHS000284500001	28,033	
Total Assistance Listing Number 93.944			<u>28,033</u>	<u>-</u>

(Continued)

**TARRANT COUNTY, TEXAS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Grant/Contract Number	Federal Expenditures	Federal Amounts Passed- Through to Subrecipients
Preventive Health Services - STD Control Grants				
Pass-Through from Texas Department of State Health Services	93.977	HHS000288900007	\$ 208,038	\$ -
Pass-Through from Texas Department of State Health Services	93.977	HHS000288900007-03	251,452	
Pass-Through from Texas Department of State Health Services	93.977	HHS000288900007-04	<u>11,245</u>	
Total Assistance Listing Number 93.977			<u>470,735</u>	<u>-</u>
Preventive Health and Health Services Block Grant				
Pass-Through from Texas Department of State Health Services	93.991	HHS000485600055	174,416	
Pass-Through from Texas Department of State Health Services	93.991	HHS001029400001	<u>16,058</u>	
Total Assistance Listing Number 93.991			<u>190,474</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States				
Pass-Through from Texas Department of State Health Services	93.994	537-18-0362-00001-03	<u>30,458</u>	
Total Assistance Listing Number 93.994			<u>30,458</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>20,453,908</u>	<u>7,031,928</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY/FEMA</b>				
Emergency Food and Shelter National Board Program	97.024	Phase 36	19,900	
Emergency Food and Shelter National Board Program	97.024	Phase 37	<u>7,952</u>	
Total Assistance Listing Number 97.024			<u>27,852</u>	<u>-</u>
COVID-19 - Disaster Grants-Public Assistance (Presidentially Declared Disasters)	97.036	DR-4485-TX	<u>2,439,461</u>	
Total Assistance Listing Number 97.036			<u>2,439,461</u>	<u>-</u>
Pre-Disaster Mitigation				
Pass-Through from Texas Department of Public Safety/Texas Division of Emergency Mgmt	97.039	DR-4245-016	<u>(31)</u>	
Total Assistance Listing Number 97.039			<u>(31)</u>	<u>-</u>
Homeland Security Grant Program				
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984805	56,428	
Pass-Through from Texas Office of the Governor, HSGD	97.067	2984806	152,593	
Pass-Through from Texas Office of the Governor, HSGD	97.067	3000503	5,869	
Pass-Through from Texas Office of the Governor, HSGD	97.067	4126701	<u>18,004</u>	
Total Assistance Listing Number 97.067			<u>232,894</u>	<u>-</u>
Total U.S. Department of Homeland Security/FEMA			<u>2,700,176</u>	<u>-</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u>\$203,358,146</u>	<u>\$48,403,680</u>
See notes to Schedule of Expenditures of Federal Awards				(Concluded)

# TARRANT COUNTY, TEXAS

## NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED SEPTEMBER 30, 2021

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1. **Basis of Accounting**—The schedule of expenditures of federal awards (the “Schedule”) was prepared on the modified accrual basis of accounting. Amounts reported as expenditures in the accompanying Schedule may not agree with the amounts reported in the related federal financial reports filed with the grantor agencies because of accruals, which would be included in the next report filed with the agency.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unavailable revenues until earned. The accompanying Schedule is presented on the modified accrual basis of accounting.

The Schedule includes certain program expenditures that relate to prior years. These expenditures have been deemed immaterial to the Schedule, which are reported in relation to the financial statements taken as a whole. The program affected is as follows:

<b>Program Name</b>	<b>Assistance Listing Number</b>	<b>Prior Year Expenditure Amount</b>
Foster Care Title IV-E	93.658	<u>\$ 512,702</u>

2. The County has not elected to use the 10% de minimis indirect cost rate for federal grant programs.
3. The period of availability for federal funds for the purpose of liquidation of outstanding obligations made on or before the ending date of the federal project period extends 30 to 90 days beyond the federal project period ending date, in accordance with provisions in the *OMB Compliance Supplement*.
4. The County participates in numerous federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustments by the grantor agencies; therefore, to the extent that the County has not complied with rules and regulations governing the grants, refund of any money received may be required and the collectability of any related receivable at year-end maybe impaired.

# TARRANT COUNTY, TEXAS

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED SEPTEMBER 30, 2021

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### Section I—Summary of Auditors’ Results

- Financial Statements
  - Type of auditors’ report issued on whether financial statements were prepared in accordance with GAAP: Unmodified
  - Internal control over financial reporting:
    - Material weakness(es) identified?  Yes  No
    - Significant deficiency(ies) identified?  Yes  None reported
  - Noncompliance material to financial statements noted?  Yes  No
- Federal Awards
  - Internal control over major programs:
    - Material weakness(es) identified?  Yes  No
    - Significant deficiency(ies) identified?  Yes  None reported
  - Type of auditors’ report issued on compliance for major programs: Unmodified
  - Any audit findings disclosed that are required to be reported in accordance with 2CFR200.516(1)?  Yes  No
  - Identification of major federal programs:
    - 21.019 COVID-19 - Coronavirus Relief Fund
    - 21.023 Emergency Rental Assistance Program
    - 93.914 HIV Emergency Relief Project Grants
    - 16.034 Coronavirus Emergency Supplemental Funding Program
    - 97.036 Disaster Grants-Public Assistance
    - 10.557 Special Supplemental Nutrition Program for Women, Infants and Children
  - Dollar threshold used to distinguish between type A and type B programs: \$3,000,000
  - Auditee qualified as low-risk auditee?  Yes  No

### Section II—Financial Statements Findings

None reported.

### Section III—Award Findings and Questioned Costs

None reported.